

Members

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# GOVERNMENT EFFICIENCY COMMISSION SUBCOMMITTEE ON K-12

Meeting Date: December 16, 2003  
Meeting Time: 11:00 A.M.  
Meeting Place: Department of Education, 151 W. Ohio St.,  
Meeting City: Indianapolis, Indiana  
Meeting Number: 4

## REVISED MEETING AGENDA

### Discussion Material for December 16

1. Department of Education organization, budget, and duties.

### Data Requests from November 24

2. Total salaries of certified teachers vs. other certified-non-teaching and superintendents.  
Salaries and employee benefits, by account and fund, for high school teachers.
3. Expenditure per pupil sorted from largest to smallest.
4. Line totals for expenditure and revenue data.

**Note: The above items are included in spreadsheets on the enclosed CD.**

5. Final expenditure data for fiscal year 2002-2003.
6. Average superintendent and average teacher salary.
7. Number of teachers, number of periods, and number of students by high school subject area for 2002-2003.

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8. Teacher salary expenditures for Core 40 classes vs. non-Core 40 classes.
9. Annual performance reports and annual school financial reports for Gary, Western Boone, Rush County (mid-level corporation, based on size and complexity index; corporation profiles from ASAP website also are included).
10. TRF data for new and old funds. Does TRF have any projections?

TRF actuaries make projections of the probability of teachers ages and retirement. This can be found in their actuarial valuation. (Charts are included. They are extracted from voluminous documents. Does the Committee want the full reports?)

11. What accounts for increased growth in unfunded TRF?

The primary cause of increases in unfunded liability is members of the "old fund" (Pre-96) that continue to work (earning additional service credit) at a higher salary than the year before but for whom no employer contributions are being made. Poor financial market performance would also increase the unfunded liability. Increases in members retiring would not have an effect.

12. From statement of obligations, what amount of interest per year do schools pay?

13. Can we determine how much of the debt is from technology upgrades? Core 40?

The best information on current expenditures for technology (hardware and software) is found on the Form 9 under the 690 object. Most upgrades and new costs related to technology, such as wiring and other equipment for computer labs (desks, etc), are not separated from other building material expenses and come from the Capital Projects Fund. School corporations do not submit their Capital Projects Fund plans to the Department of Education. The Department of Education has no authority to review school construction proposals and cannot determine what is spent on debt service for technology. Mike Huffman (Special Assistant for Educational Technology) indicates school corporations do not consistently report technology expenditures in the Technology Fund. Responsibility for enforcing reporting requirements rests with the State Board of Accounts.